

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

SENATE BILL 174

4
5 By: Senator Argue

For An Act To Be Entitled

9 "AN ACT TO EXCLUDE DUES AND FEES TO HEALTH SPAS, HEALTH
10 CLUBS, AND FITNESS CLUBS FROM SALES AND USE TAX; AND FOR
11 OTHER PURPOSES."

Subtitle

15 "TO EXCLUDE DUES AND FEES TO HEALTH
16 SPAS, HEALTH CLUBS, AND FITNESS CLUBS
17 FROM SALES AND USE TAX."

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 26-52-301(6) regarding services taxable
22 under the Arkansas Gross Receipts Tax Act is amended to read as follows:

23 "~~(6) Dues and fees to health spas, health clubs, and fitness clubs;~~
24 dDues and fees to private clubs which hold any permit from the Alcoholic
25 Beverage Control Board allowing the sale, dispensing, or serving of alcoholic
26 beverages of any kind on the premises."

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28 SECTION 2. All provisions of this act of a general and permanent nature
29 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
30 Revision Commission shall incorporate the same in the Code.

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32 SECTION 3. If any provision of this act or the application thereof to
33 any person or circumstance is held invalid, such invalidity shall not affect
34 other provisions or applications of the act which can be given effect without
35 the invalid provision or application, and to this end the provisions of this
36 act are declared to be severable.

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SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.